

one hundred and eighty-one Laws of one thousand nine hundred thirty-three," and shall be signed by the said County Accountant or other officer, and the said tax sales certificate shall be kept by the County Accountant or other officer until the note taken therefor is paid or foreclosure proceedings thereon are completed.

Notes to be
recorded in office
of Register of
Deeds.

Fees for
recording.

Tax liens for
1926 and prior
years, not yet fore-
closed, barred.

Special assess-
ments excepted.

Counties excepted.

Extension of fore-
closure on other
taxes till October
1, 1934.

SEC. 6. Whenever a note is given and taken as heretofore provided, the same shall be registered in the office of the Register of Deeds of the County, in a book to be kept by him and marked "Tax Liens," said notes shall be prepared and recorded at the cost of the maker, and the fees for the same are hereby fixed as follows: For all work up to and including the drawing and execution of the note the sum of fifty cents to be paid to the County Accountant or other officer doing the work. For probating the said note the Clerk shall receive the sum of ten cents, and for recording and indexing same, the Register of Deeds shall receive the sum of fifteen cents; *provided, however*, that in any county or city having such officials upon a salary basis, the above named fees shall be collected and paid into the general fund of such county or city.

SEC. 7. All tax liens held by counties, municipalities, and other governing agencies for the year one thousand nine hundred twenty-six and the years prior thereto, whether evidenced by the original tax certificates, or tax sales certificates, and upon which no foreclosure proceedings have been instituted, are hereby declared to be barred and uncollectible. *Provided* that no part of this Section or of this Act shall be construed as applying to liens for street and/or sidewalk improvements: *Provided* that this section shall not apply to Pamlico and Richmond Counties.

SEC. 8. All counties, municipalities or other governing agencies holding tax sales certificates for lands for the years one thousand nine hundred twenty-seven, one thousand nine hundred twenty-eight, one thousand nine hundred twenty-nine, one thousand nine hundred thirty, and one thousand nine hundred thirty-one, whether foreclosure proceedings have been instituted or not, are hereby given until October first, one thousand nine hundred thirty-four, to institute said proceedings, with all the rights and privileges and liens which they had at any time heretofore, which rights shall be in addition to and not in abrogation of the rights heretofore granted for foreclosure in the event a note is taken as hereinbefore provided.

SEC. 9. The governing authorities of the counties, municipalities or other subdivisions holding any claim for delinquent